



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)

(Implements RCW 34.05.310)

Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: WAC 458-40-540 Forest Land Values, WAC 458-40-610 Timber Excise Tax – Definitions, & WAC 458-40-660 Timber excise tax -- Stumpage value tables

Statutes authorizing the agency to adopt rules on this subject: RCW 84.33.096, 82.32.300, and 82.01.060(2)

Reasons why rules on this subject may be needed and what they might accomplish: RCW 84.33.091 requires the Department of Revenue to revise the stumpage value tables every six months. The Department establishes stumpage value tables to apprise timber harvesters of the timber values used to calculate the timber excise tax. The Department anticipates amending WAC 458-40-660 to provide valuations for the 1st Half of 2009. RCW 84.33.140 requires that forest land values be adjusted annually by a statutory formula contained in RCW 84.33.140(3). The Department anticipates amending the Forest Land Values rule (WAC 458-40-540) to adjust the table of forest land values in Washington as required by statute. County assessors will use these published land values for property tax purposes in 2009. The Department is considering an amendment to WAC 458-40-610 to classify forest derived biomass.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: Although the U.S. Forest Service and Washington State Department of Natural Resources both regulate forest practices, neither is involved in valuation for taxation purposes. The non-tax processes and definitions are coordinated with these agencies to avoid conflict, but there should be no need to involve them in the valuation revisions provided in this rule.

Process for developing new rule (check all that apply):

☐ Negotiated rule making

☐ Pilot rule making

☐ Agency study

☒ Other (describe) Parties interested in this rule making may contact the individual listed

below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft anticipated changes will be available upon request shortly before the public meeting. Written comments on and/or requests for copies of the rule may be directed to: Mark E. Bohe, Interpretations and Technical Advice Division, P. O. Box 47453, Olympia, WA 98504-47453; e-mail: markbohe@dor.wa.gov; phone: (360) 570-6133; FAX (360) 586-0127.

Public meeting location:

Capitol Plaza Building
4th Floor – L&P Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: October 21, 2008 **Time:** 10:00 a.m.

Date

9/16/08

Name (type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 16, 2008

TIME: 9:54 AM

WSR 08-19-074